

Industry Circular



Internal Revenue Service
Alcohol, Tobacco and Firearms Division
Washington, D.C. 20224

Industry Circular No. 71-6

March 29, 1971

CERTIFICATION OF BOURBON WHISKEY FOR EXPORT

Proprietors of distilled spirits
plants and others concerned:

This circular is issued to inform you of the provisions of a revenue procedure which will soon be published in the Internal Revenue Bulletin, and will establish provisions for additional certification of bourbon whiskey for exportation. The revenue procedure will read substantially as follows:

SECTION 1. PURPOSE.

The purpose of this Revenue Procedure is to amend the procedures prescribed in Revenue Procedure 70-14, I.R.B. 1970-25, 26, (hereinafter referred to as the basic document), to provide instructions for additional certification of bottled bourbon whiskey, when exporters use Form 4547, Bourbon Whiskey--Certificate of Authenticity, on shipments of bottled whiskey to countries requesting such additional certification.

SEC. 2. BACKGROUND.

Because Form 4547 is not printed in Japanese, the Japanese Government has requested additional certification of bottled bourbon whiskey shipped from the United States to Japan. The Service has agreed to furnish, with Form 4547, a certified true copy of Form 1649, Application For and Certification of Label Approval. This additional certification has been found acceptable by the Government of Japan. Such additional certification will also be furnished in respect of shipments to other countries requesting additional certification.

SEC. 3. FILING FORMS 4547 AND 1649.

In addition to the procedures in section 6 of the basic document, the exporter will forward, with the Forms 4547, a photocopy of the approved Form 1649 relating to the spirits on the Forms 4547, in respect of shipments to countries requiring the additional certification herein provided for.

SEC. 4. ACTION BY INTERNAL REVENUE OFFICERS.

.01 In addition to the procedures in section 7 of the basic document, the assigned officer, on verification that the copy of Form 1649 is a true copy and relates to the spirits shown on Forms 4547, will certify, in English, on the copy of Form 1649 that it is a true copy of the original and will sign it. The certification and title of the officer signing it may be printed, stamped, typed, and handwritten or placed on the copy of Form 1649 in any other convenient way.

.02 The Assistant Regional Commissioner, Alcohol, Tobacco and Firearms, will return the original of Form 4547, with the copy of Form 1649 attached, to the exporter.

Inquiries regarding this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.



Rex D. Davis, Acting Director
Alcohol, Tobacco and Firearms Division